

**AMENDMENTS TO THE SPECIFICATION**

Please amend paragraph 0026 on page 5 of the substitute specification submitted on February 8, 2006 as follows:

Now refer to FIG. 1b that shows cross-section view taken along line AA indicated in FIG. 1a. Function of insulator film ~~films~~ 50 is to prevent electric connection from MR 10 to SAL 30. Numeral 60ABS designates an air-bearing surface (ABS).

Please amend paragraph 0027 on page 5 of the substitute specification submitted on February 8, 2006 as follows:

In the following drawings, similar parts to those in Figure 1 are designated by the same numerals as those used in Figure 1. Figure 2 shows an alternative embodiment of the present invention. MR layer 10 and SAL 30 are separated by a thin insulating spacer layer 20. MR layer 10 and SAL 30 are electrically connected at only one end region of the MR element. In this embodiment, no electric current passes through the SAL element. However, the whole SAL element is in an equal electric potential to that of one side of the MR element. One side region of the longitudinal bias layer and the lead ~~leader~~ layer does not electrically contact with a corresponding SAL end region. Insulator film ~~films~~ 52 are electrically connected between MR layer 10 and SAL 30 at one end of the MR ~~trilayer~~ device.

Please amend line 2 on page 8 of the substitute specification submitted on February 8, 2006 as follows:

$W_{MR}$ : electric track ~~track~~ width of the MR layer.